

Agency 142

Board of Tax Appeals**Recommendation Summary**

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
2013-15 Expenditure Authority	11.2	2,377		2,377
Total Maintenance Level	11.2	2,458		2,458
Difference		81		81
Percent Change from Current Biennium	0.0%	3.4%		3.4%
Performance Changes				
DES Central Services		3		3
Core Financial Systems Replacement		1		1
Time, Leave and Attendance System		1		1
State Public Employee Benefits Rate		13		13
Nonrepresented Job Class Specific Increases		20		20
General Wage Increase for State Employees		73		73
Subtotal		111		111
Total Proposed Budget	11.2	2,569		2,569
Difference		192		192
Percent Change from Current Biennium	0.0%	8.1%		8.1%
Total Proposed Budget by Activity				
Adjudication of Tax Appeals	11.2	2,569		2,569
Total Proposed Budget	11.2	2,569		2,569

PERFORMANCE LEVEL CHANGE DESCRIPTIONS**DES Central Services**

Agency budgets are adjusted to update each agency's allocated share of charges and to align with anticipated billing levels from the Department of Enterprise Services (DES) in the 2015-17 biennium, including changes to the enterprise systems fee, personnel services, and small agency financial services.

Core Financial Systems Replacement

Agency budgets are adjusted to align with anticipated billings from the Office of Financial Management in the 2015-17 biennium for core financial systems replacement planning through the One Washington project.

Time, Leave and Attendance System

Agency budgets are adjusted to align with anticipated billings for the Time, Leave and Attendance system, including debt service and project completion costs.

GOVERNMENTAL OPERATIONS

State Public Employee Benefits Rate

Health insurance funding is provided for state employees who are not represented by a union or who are covered by a bargaining agreement that is not subject to financial feasibility determination. Insurance for employees covered by the health insurance coalition is included in funding for their respective collective bargaining agreements. The insurance funding rate is \$913 per employee per month for Fiscal Year 2016 and \$947 per employee per month for Fiscal Year 2017. (General Fund-State, various other accounts)

Nonrepresented Job Class Specific Increases

Funding is provided for classified state employees who are not represented by a union for pay increases in specific job classes in alignment with other employees. (General Fund-State, various other accounts)

General Wage Increase for State Employees

Funding is provided for wage increases for state employees who are not represented by a union or who are covered by a bargaining agreement that is not subject to financial feasibility determination. It is sufficient for a general wage increase of 3 percent, effective July 1, 2015; a general wage increase of 1.8 percent for employees who earn \$2,500 a month or more, effective July 1, 2016; and a general wage increase of 1 percent plus a \$20 per month increase for employees who earn less than \$2,500 per month, effective July 1, 2016. This item includes both higher education and general government workers. (General Fund-State, various other accounts)

ACTIVITY DESCRIPTIONS

Adjudication of Tax Appeals

The Board of Tax Appeals maintains public confidence in the state tax system. The Board is the final administrative authority for resolving disputes of property, excise, and other taxes in the state of Washington. As an integral part of the state's tax system, the Board provides a convenient and inexpensive forum for both taxing authorities and taxpayers. The Board processes 4,000 new appeals annually, many presenting complex legal and valuation issues. The Board conducts hearings throughout the state and issues comprehensive, timely written decisions based upon generally accepted appraisal practices, Washington statutes and constitution, case law, and board precedents.